

Chartered Accountants

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Our Ref: ARD/JM

16th June 2004

The Directors
ZR Builders (Derby) Limited
Unit 4a
Goods Wharf
Goods Road
Belper
Derbyshire
DE56 1UU

Dear Sirs

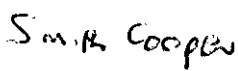
Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of ZR Builders (Derby) Limited, registered number 02255001 with immediate effect.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of ZR Builders (Derby) Limited.

Yours faithfully


Smith Cooper



Offices at: Alfreton Ashbourne Ashby de la Zouch Burton Buxton Mansfield Nottingham

Senior Partner: Tom Sread FCA

Partners: Rowena Barnwell FCCA, Richard Brewin FCA, Edward Broughton FCA, Andrew Cripps ACA, Andrew Delve ACA, Paul Duffin FCA, Andrew Durbin FCA, John Farnsworth FCA, Simon Gwinnutt, Robert Hives FCA, Bruce Montgomery FCA, Stuart Peck, John Robertson FCA, Jason Seagrave FCCA, John Southwell ACCA, Steve Westerman FCCA, Greg Whiting FCA

Associate: Janet Morgan FCA